

Region MWR (1) Thru: FY 2006		MWR Standards Assessment (\$Millions)				Assessment		NIBD		Budget Variance	
						Key:		≥ 0	≤ 10%	N/A	> 10% ≤ 15%
								< 0	> 15%		
Rated MWR Function	Standard		Budgeted NIBD \$/%	Actual		Assessment	Remarks				
	NIBD \$/%	Budget Var		NIBD \$/%	Budget Var						
Field Roll-up (MWR USA Revenue removed from Tot Rev for calculation of NIBD %)	≥	8/4%	± 10/15%								
CAT A NAF (Excludes Unit Activities)	≥	\$0	± 10/15%								
CAT B NAF (Excludes CDS Assessed Below)	≥	\$0	± 10/15%								
Child Development Services (CDS)	≥	\$0	± 10/15%								
Clubs, Theme, and FBE	≥	8/4%	± 10/15%								
Golf	≥	21/10.5%	± 10/15%								
Bowling > 12 Lanes	≥	21/10.5%	± 10/15%								
APF Execution (Cumulative)	3 RD QTR ≥ 65/60% FY ≥ 90/80%			Execution							
CPMC + NAFMC Local Execution	NTE NIBD ± Transfer Limitation and Solvency ≥ 1:1	Actual vs Budget ≥ 70/50%		Execution			Budgeted \$ 0.000 M NIBD Limit \$ 0.000 M Executed \$ 0.000 M				
Solvency (Cash/Debt)	≥ 1:1 & ≤ 2:1			End of Period							

FY06 REGION MWR STANDARDS

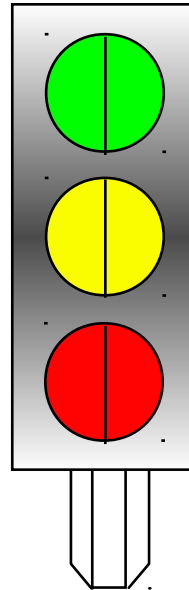
CASH GENERATION FOR REINVESTMENT

STANDARD:
**NIBD % IS GREATER THAN OR EQUAL TO
8 PERCENT OF NET REVENUE;
VARIANCE IS WITHIN 10% OF BUDGET**

**NIBD \geq 8% OF
NET REVENUE**

**NIBD \geq 4% AND
< 8% OF
NET REVENUE**

**NIBD < 4% OF
NET REVENUE**



BUDGET VARIANCE \leq 10%

**BUDGET VARIANCE
> 10% AND \leq 15%**

BUDGET VARIANCE > 15%

Capital Reinvestment Assessment

Evolution of MWR Financial Standards

	Pay a CRA Expense of. . .	Achieve NIBD of . . .	Total Cash Created
FY 95	-0-	5 %	5 %
FY 96	2 %	5 %	7 %
FY 97	3 %	5 %	8 %
FY 98	2 3 %	7 6 %	9 %
FY 99	2 3 %	8 7 %	10 %
FY 00	2 3 %	8 7 %	10 %
FY 01	2 %	8 %	10 %
FY 02	* 2 %	8 %	*** 10 %
FY 03	* 2 %	8 %	*** 10 %
FY 04	** 3 %	8 %	*** 8 %
FY 05	** 3 %	8 %	*** 8 %
18 Feb 97	** 3 %	8 %	*** 8 %
FY 06	** 3 %	8 %	*** 8 %

* CFSC AFRCs will pay 3% CRA

** CFSC AFRCs ONLY. CRA for MWR and Supplemental Mission Funds discontinued.

*** CFSC ARFCs ONLY Cash Created 11%.

FY06 REGION MWR STANDARDS

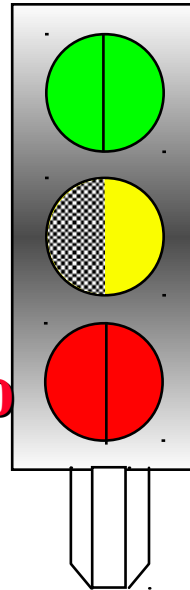
CATEGORY A

NAF STANDARD:
NIBD IS BREAK EVEN OR POSITIVE FOR
CATEGORY A PROGRAMS IN THE AGGREGATE*;
VARIANCE IS WITHIN \pm 10% OF BUDGET

NIBD
 ≥ 0

N/A

NIBD < 0



BUDGET VARIANCE \leq
10%

BUDGET VARIANCE
 $> 10\%$ AND $\leq 15\%$

BUDGET VARIANCE $>$
15%

*** EXCLUDES UNIT ACTIVITIES**

FY06 REGION MWR STANDARDS

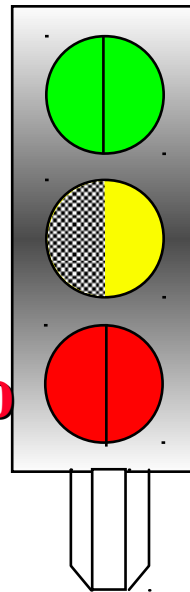
CATEGORY B

NAF STANDARD:
NIBD IS BREAK EVEN OR POSITIVE FOR
CATEGORY B PROGRAMS IN THE AGGREGATE*;
VARIANCE IS WITHIN \pm 10% OF BUDGET

**NIBD
 ≥ 0**

N/A

NIBD < 0



**BUDGET VARIANCE \leq
10%**

**BUDGET VARIANCE
 $> 10\%$ AND $\leq 15\%$**

**BUDGET VARIANCE $>$
15%**

*** EXCLUDES CHILD DEVELOPMENT SERVICES**

FY06 REGION MWR STANDARDS

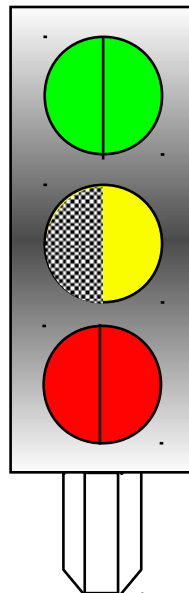
CDS STANDARD

STANDARD:
**NIBD IS BREAKEVEN OR POSITIVE FOR
CDS PROGRAMS IN THE AGGREGATE
(PROGRAM CODES, PC, PD, PG, PL, QL, QM,
& JG); VARIANCE IS WITHIN $\pm 10\%$ OF
BUDGET**

$\text{NIBD} \geq \text{ZERO}$

N/A

$\text{NIBD} < \text{ZERO}$



BUDGET VARIANCE $\leq 10\%$

**BUDGET VARIANCE
 $> 10\%$ AND $\leq 15\%$**

BUDGET VARIANCE $> 15\%$

FY06 REGION MWR STANDARDS

EACH CATEGORY C PROGRAM*

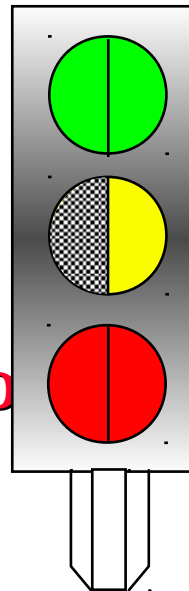
STANDARD:

NIBD IS EQUAL TO OR GREATER THAN ZERO;
VARIANCE IS WITHIN \pm 10% OF BUDGET

NIBD \geq ZERO

N/A

NIBD < ZERO



BUDGET VARIANCE \leq 10%

**BUDGET VARIANCE
> 10% AND \leq 15%**

**BUDGET VARIANCE >
15%**

*** EXCEPT GOLF, BOWLING > 12 LANES, CLUBS, THEME & FBE PROGRAMS**

FY06 REGION MWR STANDARDS

CLUBS, THEME & FBE

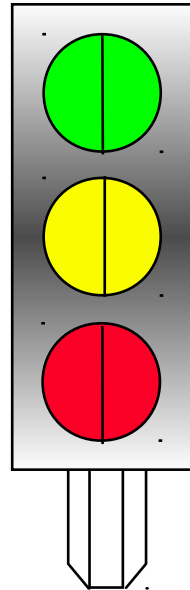
STANDARD:

**NIBD % IS EQUAL TO OR GREATER THAN 8%;
VARIANCE IS WITHIN \pm 10% OF BUDGET**

NIBD \geq 8%

**NIBD \geq 4% AND
 $<$ 8%**

NIBD $<$ 4%



BUDGET VARIANCE \leq 10%

**BUDGET VARIANCE
 $>$ 10% AND \leq 15%**

**BUDGET VARIANCE $>$
15%**

FY06 REGION MWR STANDARDS

GOLF

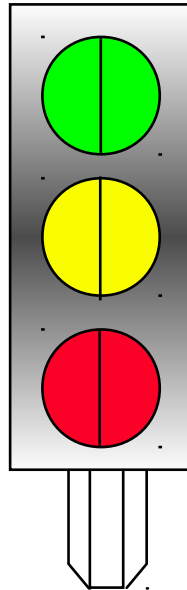
STANDARD:

**NIBD % IS EQUAL TO OR GREATER THAN 21%;
VARIANCE IS WITHIN \pm 10% OF BUDGET**

NIBD \geq 21%

**NIBD \geq 10.5% AND
< 21%**

NIBD < 10.5%



BUDGET VARIANCE \leq 10%

**BUDGET VARIANCE
> 10% AND \leq 15%**

**BUDGET VARIANCE >
15%**

FY06 REGION MWR STANDARDS

BOWLING - CATEGORY C*

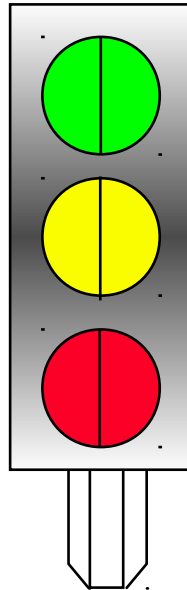
STANDARD:

NIBD % IS EQUAL TO OR GREATER THAN 21%;
VARIANCE IS WITHIN \pm 10% OF BUDGET

NIBD \geq 21%

**NIBD \geq 10.5% AND
< 21%**

NIBD < 10.5%



BUDGET VARIANCE \leq 10%

**BUDGET VARIANCE
> 10% AND \leq 15%**

**BUDGET VARIANCE >
15%**

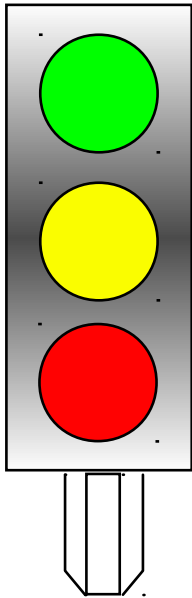
*** BOWLING > 12 LANES**

FY06 REGION MWR STANDARDS

APPROPRIATED FUND EXECUTION

APF EXECUTION:

DIRECT APF SUPPORT FOR MWR AND FAMILY PROGRAMS* WILL BE EXECUTED BETWEEN 65 AND 100 PERCENT AT THIRD QUARTER END, AND BETWEEN 90 AND 100 PERCENT AT THE END OF THE FISCAL YEAR



**≥ 65% EXECUTION AT END OF 3RD
QTR; 90% EXECUTION AT FY END**

**≥ 60% AND < 65% EXECUTION AT END OF
≥ 3RD QTR; 80% AND < 90% EXECUTION AT
FY END**

**< 60% EXECUTION AT END OF 3RD
QTR; < 80% EXECUTION AT FY
END**

***MDEP QDPC, AMS CODES: LA, LB, LC, LD, LE, LH, LI, LJ, LK, LL, LM, LN, LP, LQ, LV, LW, LX, LY, LZ; MDEP QYDP, AMS CODES: 19.29, 19.30, 19.31, 19.32, 19.33, 19.34 ; MDEP QCCS, AMS CODES: 19.21, 19.22, 19.23, 19.24, 19.25, 19.26, 19.27, 19.28; MDEP QACS AMS CODES: 20.1A, 20.11, 20.12, 20.13, 20.14, 20.15, 20.16, 20.17, 20.18, 20.19, 20.20**

FY06 REGION MWR STANDARDS

CPMC/LOCAL PAYMENTS NAFMC EXECUTION

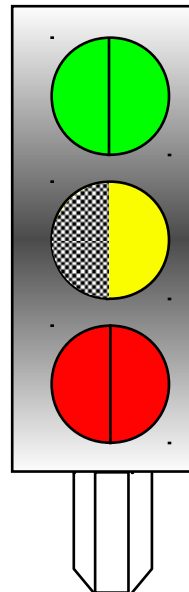
STANDARD:

CPMC* AND LOCAL PAYMENTS FOR NAFMC WILL NOT EXCEED NIBD AT THE ARMY-WIDE LEVEL. 70% OF BUDGETED COMBINED PAYMENTS ARE EXECUTED, PAYMENTS EXECUTED DO NOT EXCEED REGION AGGREGATE NIBD OR AS CHANGED BY "PLUS/MINUS" TRANSFERS.

**EXECUTION* \leq
NIBD**;
CASH TO DEBT \geq 1:1**

N/A

**EXECUTION* $>$
NIBD**, OR CASH TO
DEBT $<$ 1:1**



**EXECUTED* \geq
70%
OF CPMC
XPBUDGET \geq 50% AND
70% OF BUDGET**

**EXECUTION* $<$ 50% OR $>$
BUDGET, OR
CASH TO DEBT $<$ 1:1**

*** INCLUDES PAYMENTS FOR CAPITAL LEASES**

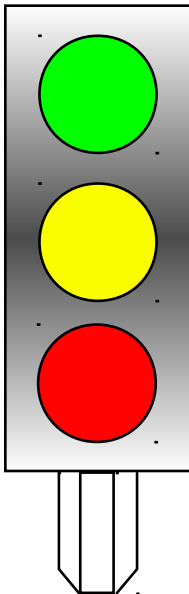
**** AS ADJUSTED BY TRANSFER**

FY06 REGION MWR STANDARDS

SOLVENCY

STANDARD:

CASH TO DEBT RATIO IS GREATER THAN OR EQUAL TO 1:1 AND LESS THAN OR EQUAL TO 2:1, AND NIBD IS POSITIVE



CASH TO DEBT 1:1 AND 2:1 AND NIBD > 0

**CASH TO DEBT 1:1 AND 2:1 AND NIBD, OR
CASH TO DEBT > 2:1 AND 1**

CASH TO DEBT < 1:1 OR > 4:1

Garrison MWR (1) Thru: FY 2006			Garrison MWR Standards Assessment (\$Millions)			Assessment		NIBD		Budget Variance	
						≥ 0	≤ 10%	Key:	N/A	> 10% ≤ 15%	> 15%
						< 0					
Rated MWR Function			Standard		Budgeted	Actual		Assessment	Remarks		
			NIBD \$	Budget Var	NIBD \$/%	NIBD \$/%	Budget Var				
Field Roll-up (MWR USA Revenue removed from Tot Rev for calculation of NIBD %)			≥	A*	± 10/15%						
CAT A NAF (Excludes Unit Activities)			≥	A*	± 10/15%						
CAT B NAF (Excludes CDS Assessed Below)			≥	A*	± 10/15%						
Child Development Services (CDS)			≥	A*	± 10/15%						
Clubs, Theme, and FBE			≥	A*	± 10/15%						
Golf			≥	A*	± 10/15%						
Bowling > 12 Lanes			≥	A*	± 10/15%						
APF Execution (Cumulative)			3 RD QTR ≥ 65/60% FY ≥ 90/80%				Execution				
CPMC + NAFMC Local Execution			Actual vs Budget ≥ 70/50%				Execution		Budgeted \$ 0.000 M Executed \$ 0.000 M		
Solvency (Cash/Debt)			≥ 1:1 & ≤ 2:1				End of Period N/A		Component of Single Fund		

FY06 GARRISON MWR STANDARDS

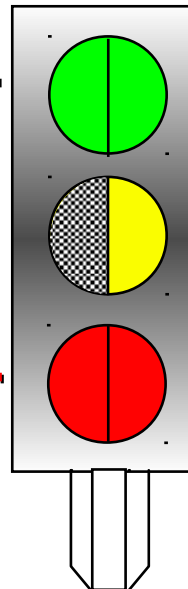
NET INCOME BEFORE DEPRECIATION

STANDARD:
**NIBD \$ ARE EQUAL TO OR GREATER THAN
REGION APPROVED BUDGET
VARIANCE IS WITHIN 10% OF BUDGET**

$\text{NIBD} \geq \text{BUDGET}$

N/A

$\text{NIBD} < \text{BUDGET}$



BUDGET VARIANCE $\leq 10\%$

**BUDGET VARIANCE
 $> 10\% \text{ AND } \leq 15\%$**

BUDGET VARIANCE $> 15\%$

FY06 GARRISON MWR STANDARDS

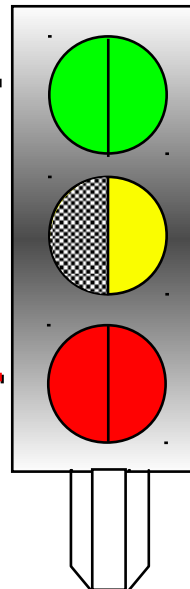
CATEGORY A*

STANDARD:
**NIBD \$ ARE EQUAL TO OR GREATER THAN
REGION APPROVED BUDGET
VARIANCE IS WITHIN 10% OF BUDGET**

NIBD \geq BUDGET

N/A

NIBD $<$ BUDGET



BUDGET VARIANCE \leq 10%

**BUDGET VARIANCE
 $> 10\%$ AND $\leq 15\%$**

BUDGET VARIANCE $> 15\%$

*** EXCLUDES UNIT ACTIVITIES**

FY06 GARRISON MWR STANDARDS

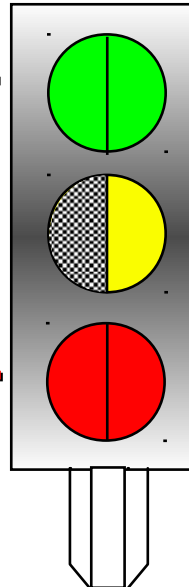
CATEGORY B*

STANDARD:
**NIBD \$ ARE EQUAL TO OR GREATER THAN
REGION APPROVED BUDGET
VARIANCE IS WITHIN 10% OF BUDGET**

$\text{NIBD} \geq \text{BUDGET}$

N/A

$\text{NIBD} < \text{BUDGET}$



BUDGET VARIANCE $\leq 10\%$

**BUDGET VARIANCE
 $> 10\%$ AND $\leq 15\%$**

BUDGET VARIANCE $> 15\%$

*** EXCLUDES CHILD DEVELOPMENT SERVICES**

FY06 GARRISON MWR STANDARDS

CDS STANDARD

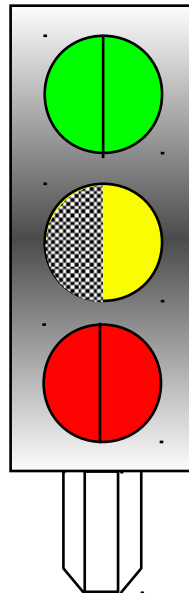
STANDARD:

NIBD \$ ARE EQUAL TO OR GREATER THAN
REGION APPROVED BUDGET FOR CDS
PROGRAMS IN THE AGGREGATE
(PROGRAM CODES, PC, PD, PG, PL, QL, QM, & JG);
VARIANCE IS WITHIN $\pm 10\%$ OF BUDGET

$\text{NIBD} \geq \text{BUDGET}$

N/A

$\text{NIBD} < \text{BUDGET}$



BUDGET VARIANCE $\leq 10\%$

**BUDGET VARIANCE
 $> 10\%$ AND $\leq 15\%$**

BUDGET VARIANCE $> 15\%$

FY06 GARRISON MWR STANDARDS

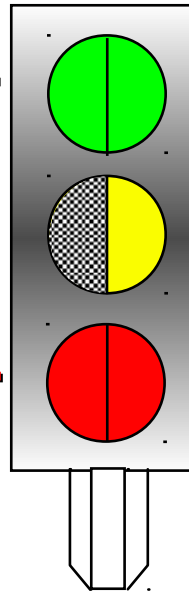
EACH CATEGORY C PROGRAM*

STANDARD:
NIBD \$ ARE EQUAL TO OR GREATER THAN
REGION APPROVED BUDGET
VARIANCE IS WITHIN 10% OF BUDGET

NIBD \geq BUDGET

N/A

NIBD $<$ BUDGET



BUDGET VARIANCE \leq 10%

**BUDGET VARIANCE
 $> 10\%$ AND $\leq 15\%$**

BUDGET VARIANCE $> 15\%$

*** EXCEPT GOLF, BOWLING > 12 LANES, CLUBS, THEME AND FBE PROGRAMS**

FY06 GARRISON MWR STANDARDS

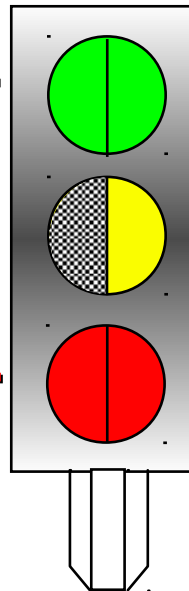
CLUBS, THEME AND FBE

STANDARD:
NIBD \$ ARE EQUAL TO OR GREATER THAN
REGION APPROVED BUDGET
VARIANCE IS WITHIN 10% OF BUDGET

$\text{NIBD} \geq \text{BUDGET}$

N/A

$\text{NIBD} < \text{BUDGET}$



BUDGET VARIANCE $\leq 10\%$

**BUDGET VARIANCE
 $> 10\%$ AND $\leq 15\%$**

BUDGET VARIANCE $> 15\%$

FY06 GARRISON MWR STANDARDS

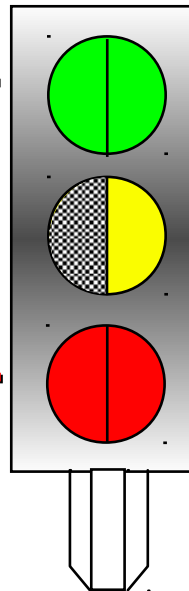
GOLF

STANDARD:
**NIBD \$ ARE EQUAL TO OR GREATER THAN
REGION APPROVED BUDGET
VARIANCE IS WITHIN 10% OF BUDGET**

$\text{NIBD} \geq \text{BUDGET}$

N/A

$\text{NIBD} < \text{BUDGET}$



BUDGET VARIANCE $\leq 10\%$

**BUDGET VARIANCE
 $> 10\%$ AND $\leq 15\%$**

BUDGET VARIANCE $> 15\%$

FY06 GARRISON MWR STANDARDS

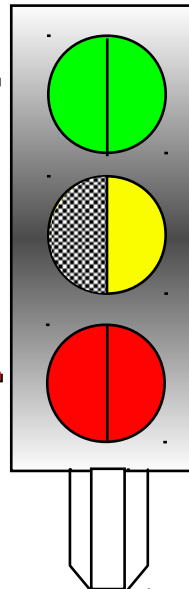
BOWLING - CATEGORY C*

STANDARD:
NIBD \$ ARE EQUAL TO OR GREATER THAN
REGION APPROVED BUDGET
VARIANCE IS WITHIN 10% OF BUDGET

$\text{NIBD} \geq \text{BUDGET}$

N/A

$\text{NIBD} < \text{BUDGET}$



$\text{BUDGET VARIANCE} \leq 10\%$

$\text{BUDGET VARIANCE} > 10\% \text{ AND } \leq 15\%$

$\text{BUDGET VARIANCE} > 15\%$

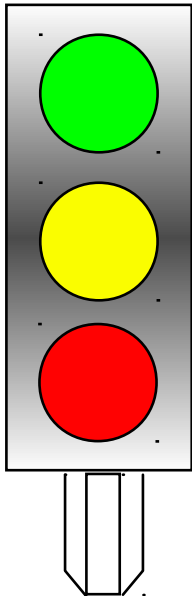
*** BOWLING > 12 LANES**

FY06 GARRISON MWR STANDARDS

APPROPRIATED FUND EXECUTION

APF EXECUTION:

DIRECT APF SUPPORT FOR MWR AND FAMILY PROGRAMS* WILL BE EXECUTED BETWEEN 65 AND 100 PERCENT AT THIRD QUARTER END, AND BETWEEN 90 AND 100 PERCENT AT THE END OF THE FISCAL YEAR



**≥ 65% EXECUTION AT END OF 3RD
QTR; 90% EXECUTION AT FY END**

**≥ 60% AND < 65% EXECUTION AT END OF
≥ 3RD QTR; 80% AND < 90% EXECUTION AT
FY END**

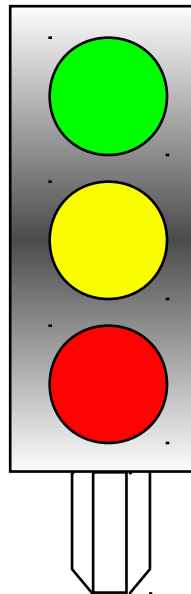
**< 60% EXECUTION AT END OF 3RD
QTR; < 80% EXECUTION AT FY
END**

*MDEP QDPC, AMS CODES: LA, LB, LC, LD, LE, LH, LI, LJ, LK, LL, LM, LN, LP, LQ, LV, LW, LX, LY, LZ; MDEP QYDP, AMS CODES: 19.29, 19.30, 19.31, 19.32, 19.33, 19.34; MDEP QCCS, AMS CODES: 19.21, 19.22, 19.23, 19.24, 19.25, 19.26, 19.27, 19.28; MDEP QACS AMS CODES: 20.1A, 20.11, 20.12, 20.13, 20.14, 20.15, 20.16, 20.17, 20.18, 20.19, 20.20

FY06 GARRISON MWR STANDARDS

CPMC/LOCAL PAYMENTS NAFMC EXECUTION

STANDARD:
**CPMC*AND LOCAL PAYMENTS FOR NAFMC EQUAL OR GREATER
THAN 70% OF REGION APPROVED BUDGET**



**EXECUTED* \geq
70%
OF CPMC
EXECUTION* \geq 50% AND
< 70% OF BUDGET**









**EXECUTION* IS < 50%
OR > BUDGET**

*** INCLUDES PAYMENTS FOR CAPITAL LEASES**

Region/Garrison
LODGING (F)
Thru: FY 2006

Region/Garrison Lodging Standards Assessment
(Millions)

Budget Variance
Assessment ● ≤ 10%
Key: ● > 10% ≤ 15
● > 15%

Rated Function	Standard Bud Variance	Budgeted	Actual	Budget Var	Assessment	Remarks
NIBD Budget Variance	CPMC * Requirement ± 10/15%					* CPMC (value necessary in current year for long-range CPMC budget) IAW FY 06 Service Charge Guidance
CPMC Execution	Actual vs Budget ≥ 90/85%		Execution			Budgeted \$ 0.000 M Executed \$ 0.000 M
Solvency (Cash/Debt)	≥ 1:1 & ≤ 2:1					Component of Single Fund
Occupancy *	≥ 80/70% ± 10/15%					* Excludes DVQ Assessed Below
DVQ Occupancy	≥ 75/70% ± 10/15%					
Average Daily Rate (ADR)	± 10/15%					
NIBD Per Occupied Room	± 10/15%					
Revenue Per Occupied Room	± 10/15%					
Expenses Per Occupied Room	± 10/15%					

FY06 REGION/GARRISON LODGING STANDARD

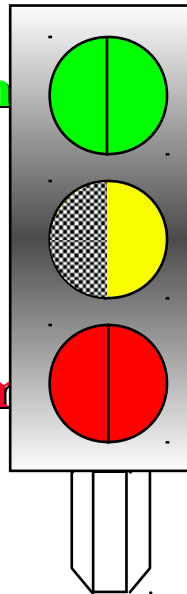
NET INCOME BEFORE DEPRECIATION

STANDARD:
**NIBD IS GREATER THAN OR EQUAL TO CPMC
REQUIREMENT***
BUDGET VARIANCE IS WITHIN \pm 10% OF BUDGET

NIBD \geq CPMC Requirement

N/A

NIBD $<$ CPMC Requirement



BUDGET VARIANCE \leq 10%

**BUDGET VARIANCE
 $>$ 10% AND \leq 15%**

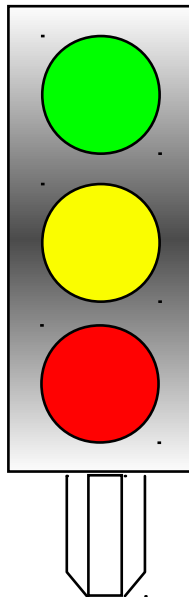
BUDGET VARIANCE $>$ 15%

***Value necessary in current year for long-range
CPMC budget
as adjusted for FY 06 service charge guidance**

Y06 REGION/GARRISON LODGING STANDARD

CPMC EXECUTION

STANDARD:
**CPMC EXECUTION EQUAL OR GREATER THAN
90% OF CPMC BUDGET**



EXECUTE \geq 90% CPMC BUDGET

**EXECUTE \geq 85% OF CPMC
BUDGET,**

BUT $<$ 90% CPMC BUDGET

EXECUTE $<$ 85% OF CPMC BUDGET

Y06 REGION/GARRISON LODGING STANDARD

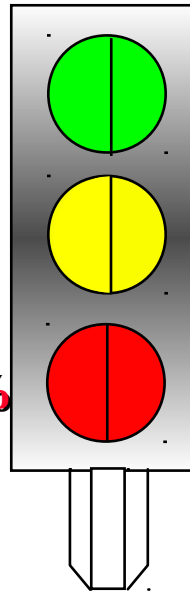
OCCUPANCY*

STANDARD:
**OCCUPANCY EQUAL OR GREATER THAN 80% OF
AVAILABLE ROOM NIGHTS BASED ON TOTAL
ROOM INVENTORY/BUDGET VARIANCE WITHIN
10%**

**OCCUPANCY \geq
80%**

**OCCUPANCY \geq
70%, BUT $< 80\%$**

OCCUPANCY IS $< 70\%$



**BUDGET VARIANCE $\pm \leq$
10%**

**BUDGET VARIANCE OF \pm
 $>$**

**10% AND $\leq 15\%$
BUDGET VARIANCE $\pm >$
15%**

***Excluding DVQs**

Y06 REGION/GARRISON LODGING STANDARD

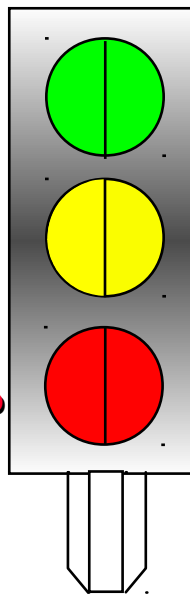
DVQ OCCUPANCY

STANDARD:
**OCCUPANCY EQUAL OR GREATER THAN 75% OF
AVAILABLE ROOM NIGHTS BASED ON TOTAL
ROOM INVENTORY/BUDGET VARIANCE WITHIN
10%**

**OCCUPANCY \geq
75%**

**OCCUPANCY \geq
70%, BUT $< 75\%$**

OCCUPANCY IS $< 70\%$



**BUDGET VARIANCE $\pm \leq$
10%**

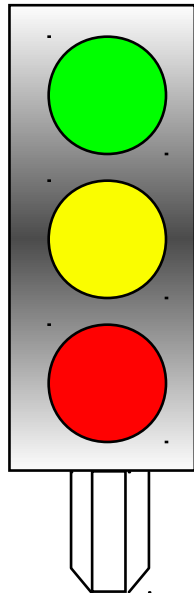
**BUDGET VARIANCE OF \pm
 $>$**

**10% AND $\leq 15\%$
BUDGET VARIANCE $\pm >$
15%**

Y06 REGION/GARRISON LODGING STANDARD

AVERAGE DAILY RATE (ADR)

STANDARD:
ADR IS WITHIN 10% OF THE BUDGET



BUDGET VARIANCE $\pm \leq 10\%$

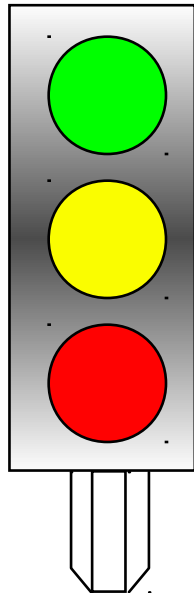
BUDGET VARIANCE OF $\pm > 10\%$ AND $\leq 15\%$

BUDGET VARIANCE $\pm > 15\%$

Y06 REGION/GARRISON LODGING STANDARD

NIBD PER OCCUPIED ROOM

STANDARD:
NIBD IS WITHIN 10% OF THE BUDGET



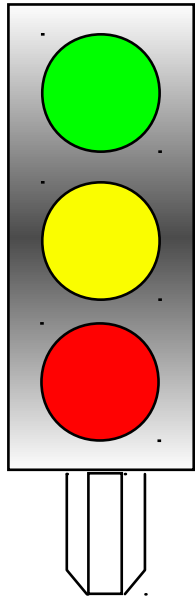
BUDGET VARIANCE $\pm \leq 10\%$

BUDGET VARIANCE OF $\pm > 10\%$ AND $\leq 15\%$

BUDGET VARIANCE $\pm > 15\%$

REVENUE PER OCCUPIED ROOM

STANDARD:
REVENUE IS WITHIN 10% OF THE BUDGET



**BUDGET VARIANCE +/- \leq
10%**

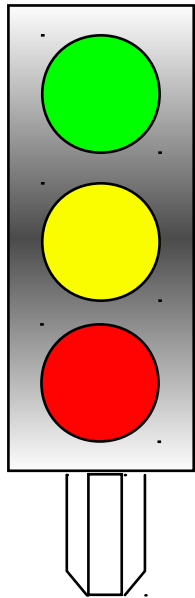
**BUDGET VARIANCE OF +/- $> 10\%$
AND $\leq 15\%$**

BUDGET VARIANCE +/- $> 15\%$

Y06 REGION/GARRISON LODGING STANDARD

EXPENSES PER OCCUPIED ROOM

STANDARD:
EXPENSES ARE WITHIN 10% OF THE BUDGET



**BUDGET VARIANCE +/- \leq
10%**

**BUDGET VARIANCE OF +/- $> 10\%$
AND $\leq 15\%$**

**BUDGET VARIANCE +/- $>$
15%**